

**TRIPURA****GAZETTE**

*Published by Authority*  
**EXTRAORDINARY ISSUE**

*Agartala, Wednesday, July 25, 2018 A. D., Sravana 3, 1940 S. E.*

**PART--I-- Orders and Notifications by the Government of Tripura,  
 The High Court, Government Treasury etc.**

**GOVERNMENT OF TRIPURA  
 FINANCE DEPARTMENT  
 (TAXES & EXCISE)**

**NO.F.II-I(7)-TAX/99(P-I)**

**Dated, Agartala, the 25th July, 2018.**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (2) of Section 3 of the Tripura Professions, Trades, Callings and Employments Taxation Act, 1997 (Tripura Act No. 3 of 1997) and in supersession of earlier Notification vide NO.F.II-I(7)-TAX/99(P-I), dated 6<sup>th</sup> November, 2013 the Governor is pleased to increase the rate of Professions Tax in the Schedule appended to the Tripura Professions, Trades, Callings and Employments Taxation (Amendment) Act, 1999 as under with effect from the date of publication of this Notification in the Official Gazette.

<b>Sl. No.</b>	<b>Class of assessee</b>	<b>Rate of Tax per annum</b>
<b>1</b>	<b>2</b>	<b>3</b>
<b>1</b>	Salary & Wage earners:- When the range of monthly gross income is-	
	(i) Up to Rs. 7,500/-	<b>Nil</b>
	(ii) Rs. 7,500/- and above and upto Rs. 15,000/-	<b>Rs. 1800/- (Rs. 150/- per month)</b>
	(iii) Rs. 15001/- and above	<b>Rs. 2496/- (Rs. 208/- per month)</b>
<b>2</b>	(a) Legal practitioners including solicitors and notaries public.	<b>Rs. 2500/- per annum</b>
	(b) Medical Practitioners including medical consultants, Dentists, Radiologists, Pathologists and persons engaged in similar other professions or callings of a paramedical nature;	

	(c) Technical and Professional consultants other than those mentioned in item (b), but including Architects, Engineers, R.C.C. consultants, Plumbers, Electricians, Tax consultants including Income Tax and Tax practitioners, Chartered Accountant, Actuaries, Cost Accountants, and Management consultants, Market Research Analyst, Software Consultant.	
<b>3</b>	Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or Loss Assessors registered or licenced under the Insurance Act, 1938.	<b>Rs. 2500/- per annum</b>
<b>4</b>	a) Estate Agents, Brokers, Promoters, Commission Agents, Clearing and Forwarding Agents, Advertising Agents, Auctioners or Merchantile Agents, Travel or Tourist Agents, Manpower or Private Security Service Providers.	<b>Rs. 2500/- per annum</b>
	(b) Contractors of all types or suppliers having turnover more than 5.00 lakh.	<b>Rs. 2500/- per annum</b>
<b>5</b>	Directors other than those nominated by the Govt. Companies registered under the Companies Act, 1956.	<b>Rs. 2500/- per annum</b>
<b>6</b>	Dealers or persons or tax payers under the Tripura Value Added Tax Act, 2004 or Central Sales Tax Act, 1956 or Tripura State Goods and Services Tax Act, 2017 or Central Goods and Services Tax Act, 2017 whether registered or not and other traders where total turnover in any year-	
	(i) Does not exceed Rs.300000.00	<b>NIL</b>
	(ii) Exceeds Rs.300000.00	<b>Rs. 2500/- per annum</b>
	Explanation:- For the purpose of this entry "Annual Gross Turnover" shall mean the turnover of sales made during the immediately preceding year.	
<b>7</b>	Occupiers of factories as defined under the factories Act, 1948 who are not covered by entry 6.	<b>Rs. 2500/- per annum</b>
<b>8</b>	Employers or establishment as defined in the Tripura Shops and Establishment Act, 1975 who are not covered by entry 6.	<b>Rs. 2500/- per annum</b>
<b>9</b>	(a) Owners or lessees of Diesel/Petrol filling stations, CNG filling Stations, Oil pumps, service station, garages and workshops of Auto mobiles and Agents and Distributors including retail dealers of liquefied petroleum gas.	<b>Rs. 2500/- per annum</b>

	(b) Owners or lessees of Flour mills, Rice mills, Oil mills, Oil ghanies, Khandasari and Sugar factories, Oil rotteries (with powers), Huller mills, Cashew factories.	<b>Rs. 2500/- per annum</b>
	(c) Licenced liquor vendor, Licenced opium, pachwai, todday, Bhang or other intoxicant's vendors, owners or lessees of distilleries, bottling units, blending units.	<b>Rs. 2500/- per annum</b>
	(d) Owners, lessees or licencees, as the case may be, of beauty clinics & parlours, hair dressing saloons, tutorial colleges or training institution, type writing and short-hand institutions.	<b>Rs. 2500/- per annum</b>
	(e) Owners, lessees or Licencees, as the case may be, of Nurshing Home, Hospitals, X-ray Clinics & Pathological laboratory	<b>Rs. 2500/- per annum</b>
	(f) Owners, lessees, as the case may be, of Cinema House, theatres, video parlours, video laboratories, DTH Service Providers, Multi System Operators and cable T.V. operators.	<b>Rs. 2500/- per annum</b>
	(g) Owners, lessees or licencees, as the case may be, of spinning mills, power looms, mini steel plant, steel re-rolling mills, stone crushers, tiles factories, chemical and pharmaceuticals laboratories, furniture making units, printing presses, fruit canning units, saw mills, cotton ginning or processing factories, gun manufacturing units, cement flooring, stone manufacturing units, cold storages.	<b>Rs. 2500/- per annum</b>
	(h) Owners or occupiers or lessees, as the case may be, of residential hotels, restaurant, catering, marriage hall or any other eating place.	<b>Rs. 2500/- per annum</b>
	(i) Owners, lessees or licencees, as the case may be, of Authorised Service Centres, Courier Service, Transport business, Cargo.	<b>Rs. 2500/- per annum</b>
<b>10</b>	Holders of permits of transport vehicle granted under the Motor Vehicles Act, 1939 or the Motor Vehicles Act, 1988 which are issued or adopted to be used for hire or reward for :-	
	<b>(I)</b> In respect of 4 wheeler light motor vehicle by whatever name known (used other than as private carrier)	
	(i) Not more than one	<b>Rs. 1,800/- per annum</b>
	(ii) More than one and more	<b>Rs. 2500/- per annum</b>

	<b>(II)</b> In respect of 3 wheeler light motor vehicle by whatever name known (used other than as private carrier).	
	(i) Not more than one	<b>Rs. 1800/- per annum</b>
	(ii) More than one and more	<b>Rs. 2500/- per annum</b>
	<b>(III)</b> In respect of truck or bus by whatever name known.	<b>Rs. 2500/- per annum</b>
<b>11</b>	Individuals or Institutions conducting chit funds.	<b>Rs. 2500/- per annum</b>
<b>12</b>	Co-operative Societies registered under the Tripura Co-operative societies Act, 1974 and engaged in any professions, trades and callings and any other society	<b>Rs. 2500/- per annum</b>
<b>13</b>	Banking Companies as defined in the Banking Regulation Act, 1949.	<b>Rs. 2500/- per annum</b>
<b>14</b>	Companies registered under the Companies Act, 1956 and engaged in any professions, trades or callings.	<b>Rs. 2500/- per annum</b>
<b>15</b>	Partnership firms when engaged in any professions, trades or callings.	<b>Rs. 2500/- per annum</b>
<b>16</b>	Persons other than those mentioned in any of the preceding entries, who are engaged in any profession, trade or calling or employment, the rate of tax shall be as may be fixed by notification, not exceeding	<b>Rs. 2500/- per annum</b>
<b>Notwithstanding anything contained in this Schedule where an assessee is covered by more than one entry in this schedule, the highest rate of tax specified under any of those entries shall be applicable in his case.</b>		

By Order of the Governor,

  
**(M. Nagaraju)** 25/7/18  
 Principle Secretary  
 Government of Tripura  
 Finance Department